## **ABSTRACT**

A light receiving element for converting a received light signal into an electric signal and its manufacturing method are disclosed. The light receiving element includes a semiconductor substrate of a first conduction type; a semiconductor layer of a second conduction type; and a photo-absorption layer interposed between the semiconductor substrate and the semiconductor layer of the second conduction type. The semiconductor substrate comprises: a first groove having an inclination with respect to an incidence plane of the light signal so that the light signal can be refracted when the light signal has been incident to the first groove; and a second groove by which the light signal having been refracted by the first groove is reflected fully and then absorbed into the photo-absorption layer, so that a vertical-incidence drift of the light signal toward the photo-absorption layer is minimized.